IN THE HIGH COURT OF JUDICATURE
ANDHRA PRADESH
AT HYDERABAD

THE HON'BLE SRI JUSTICE J.CHELAMESWAR
AND
THE HON'BLE SRI JUSTICE D.APPA RAO

WP No. 17767 of 2006

Between :

M/s. Cheetirala Ramadevi .. Petitioner

And

The Joint Commissioner of
Commercial Taxes (Legal),
O/o The Commissioner of Commercial
Taxes, Commercial Taxes Building,
M.G.Road, Nampally, Hyderabad
And two others ..
Respondents

ORAL ORDER : (per JC,J)

The petitioner is proprietary concern, a registered dealer under the provisions of the APGST Act, 1957 and an assessee on the rolls of the 3rd respondent. The petitioner is engaged in the distribution and sale of bottled soft drinks namely Coca Cola. For the assessment year 2000-2001, the liability of the petitioner under the above mentioned Act came to be determined by the

3rd respondent by his assessment order dated 20.2.2002. Again the said assessment was revised by the 2nd respondent on 7.2.2006. Aggrieved by the said assessment, the petitioner carried the matter in appeal to the Andhra Pradesh Sales Tax Appellate Tribunal. During the pendency of the appeal, the

petitioner sought stay of the recovery of the disputed tax before the 1st respondent. The 1st respondent rejected the said application by his order dated 15.5.2006. Hence the present writ petition.

Heard the learned Government Pleader.

In the circumstances, we are of the opinion that the matter can be disposed of directing the respondents not to recovery the disputed tax which is a subject matter of appeal before the Sales Tax Appellate Tribunal on condition the petitioner deposits 50% of the tax due for each assessment year within a period of six weeks from today. While computing the said tax, the amount if any already paid shall be given credit to.

J.CHELAMESWAR, J

D.APPA RAO,J

11th September 2006.

Knk